

# CITY OF NORFOLK, VIRGINIA

Exhibit A-1

## General Fund

### Balance Sheet

June 30, 2000

with comparative totals for 1999

	<u>2000</u>	<u>1999</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 58,000,370	\$ 49,236,751
Investments	59,506	-
Receivables		
Taxes	19,121,608	23,948,609
Accounts, net of allowance for uncollectible ac	479,122	1,305,861
Notes	1,479,546	1,605,100
Accrued investment income	198,880	74,380
Due from other funds	4,786,280	6,241,798
Due from other governments	10,365,841	13,685,520
Advance to Parking Fund	3,900,000	4,409,693
Inventories	380,800	761,601
Prepaid expenses	-	72,972
Total assets	<u>\$ 98,771,953</u>	<u>\$ 101,342,285</u>
<b>LIABILITIES</b>		
Vouchers payable	\$ 8,090,175	\$ 5,400,665
Accrued payroll	3,368,902	3,351,172
Due to other funds	21,525	8,290
Due to component units (net)	13,487,788	28,725,360
Deferred revenue	17,785,761	16,205,656
Other liabilities	3,872,934	3,478,467
Total liabilities	<u>46,627,085</u>	<u>57,169,610</u>
<b>FUND EQUITY</b>		
Fund balance:		
Reserved for:		
Encumbrances	7,345,444	7,746,071
Inventories	380,800	761,601
Retirees' life insurance	683,291	707,864
Advance to Parking Fund	3,900,000	4,409,693
Unreserved:		
Designated for:		
Self-insurance	650,000	3,800,000
Future expenditures	1,913,601	2,562,537
Undesignated	37,271,732	24,184,909
Total fund equity	<u>52,144,868</u>	<u>44,172,675</u>
Total liabilities and fund equity	<u>\$ 98,771,953</u>	<u>\$ 101,342,285</u>

## CITY OF NORFOLK, VIRGINIA

Exhibit A-2

## General Fund

**Statement of Revenue, Expenditures and Changes in Fund Balance****For the Year Ended June 30, 2000**

with comparative totals for 1999

	<b>2000</b>	<b>1999</b>
<b>Revenue:</b>		
General property taxes	\$ 152,061,598	\$ 147,831,366
Other local taxes	119,106,596	111,212,019
Permit, privilege fees and regulatory licenses	2,942,853	2,505,284
Fines and forfeitures	1,660,692	1,919,987
Use of money and property	8,246,381	6,930,345
Charges for services	11,608,520	12,355,085
Miscellaneous	4,490,174	7,291,274
Recovered costs	12,337,518	11,139,044
Intergovernmental:		
Commonwealth of Virginia	72,645,621	59,904,936
Federal Government	19,261,856	18,662,963
Total revenue	<u>404,361,809</u>	<u>379,752,303</u>
<b>Expenditures:</b>		
General government administration	23,825,965	21,509,306
Judicial administration	7,973,128	7,391,037
Public safety	91,929,625	89,995,173
Public works	30,611,202	28,876,783
Health and public assistance	44,310,724	40,489,774
Parks, recreation and cultural enrichment	40,505,916	39,324,139
Community development	20,348,088	16,539,497
General services	15,260,708	13,924,765
Total expenditures	<u>274,765,356</u>	<u>258,050,474</u>
Excess of revenue over expenditures	<u>129,596,453</u>	<u>121,701,829</u>
<b>Other financing sources/(uses):</b>		
Proceeds from sale of land	70,212	113,315
Proceeds from capital leases	4,975,018	2,938,045
Operating transfers in	10,877,730	10,616,117
Operating transfers out	(55,512,251)	(54,205,386)
Operating transfers to School Board component unit	(79,032,544)	(82,038,590)
Operating transfers out to other component units	(2,621,624)	(3,088,274)
Total other financing uses	<u>(121,243,459)</u>	<u>(125,664,773)</u>
Excess (deficiency) of revenue and other financing sources over expenditures other financing uses	8,352,994	(3,962,944)
<b>Fund balance, beginning of year</b>	44,172,675	48,516,419
Decrease in reserve for inventories	(380,801)	(380,800)
<b>Fund balance, end of year</b>	<u>\$ 52,144,868</u>	<u>\$ 44,172,675</u>

**CITY OF NORFOLK, VIRGINIA**

**Exhibit A-3**

**General Fund  
Schedule of Revenue, Budget and Actual  
(Non-GAAP Budgetary Basis)  
For the Year Ended June 30, 2000**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue from local sources:			
General property taxes:			
Real property taxes	\$ 103,853,921	\$ 104,023,722	\$ 169,801
Real and personal public service corporation property taxes	8,276,984	8,887,354	610,370
Personal property taxes	33,831,718	31,600,555	(2,231,163)
Mobile home taxes	38,210	23,611	(14,599)
Machinery and tools taxes	7,096,598	7,579,747	483,149
Penalties and interest	2,012,000	2,440,640	428,640
Total general property taxes	<u>155,109,431</u>	<u>154,555,629</u>	<u>(553,802)</u>
Other local taxes:			
Local sales and use taxes	25,030,600	24,087,137	(943,463)
Consumers' utility taxes	35,940,000	35,663,057	(276,943)
Business license taxes	16,000,000	18,095,451	2,095,451
Franchise license taxes	1,412,604	3,541,598	2,128,994
Cable television franchise taxes	1,500,000	1,427,841	(72,159)
Motor vehicle license taxes	3,230,000	3,569,883	339,883
Bank stock taxes	967,000	1,053,374	86,374
Recordation and wills taxes	600,000	635,276	35,276
Tobacco taxes	4,760,089	3,940,155	(819,934)
Admission and amusement taxes	3,500,000	3,592,937	92,937
Hotel and motel room taxes	4,700,000	4,359,798	(340,202)
Restaurant food taxes	16,488,969	17,065,896	576,927
Estate probate taxes	44,700	33,662	(11,038)
Emergency 911 taxes	3,250,000	3,424,130	174,130
Short term rental tax	145,492	147,304	1,812
Total other local taxes	<u>117,569,454</u>	<u>120,637,499</u>	<u>3,068,045</u>
Permits, privilege fees and regulatory licenses:			
Animal licenses	42,150	55,685	13,535
Permits and other licenses	2,452,585	2,901,541	448,956
Total permits, privilege fees and regulatory licenses	<u>2,494,735</u>	<u>2,957,226</u>	<u>462,491</u>
Fines and forfeitures	<u>1,883,510</u>	<u>1,660,692</u>	<u>(222,818)</u>
Use of money and property			
Use of money	3,055,900	3,125,932	70,032
Use of property	6,596,184	6,472,321	(123,863)
Total use of money and property	<u>\$ 9,652,084</u>	<u>\$ 9,598,253</u>	<u>\$ (53,831)</u>

**CITY OF NORFOLK, VIRGINIA**  
**General Fund**  
**Schedule of Revenue, Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**For the Year Ended June 30, 2000**

**Exhibit A-3**  
**Continued**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue from local sources (continued):			
Charges for services:			
Information system charges	\$ 13,289	\$ 12,852	\$ (437)
Court costs	373,480	204,907	(168,573)
High constable fees	332,000	227,636	(104,364)
Charges for:			
Law enforcement and traffic control	520,416	283,910	(236,506)
Fire and rescue services	2,102,500	1,484,516	(617,984)
Correction and detention	492,202	224,832	(267,370)
Other protection	38,000	52,912	14,912
Maintenance of highways, streets, bridges and sidewalks	249,135	248,702	(433)
Sanitation and waste removal	6,637,337	6,537,832	(99,505)
Parks and recreation	2,232,500	2,079,346	(153,154)
Library	53,000	86,214	33,214
Planning and community development	28,248	30,370	2,122
Education	1,850,000	1,941,775	91,775
Insurance	150,000	150,000	-
Total charges for services	<u>15,072,107</u>	<u>13,565,804</u>	<u>(1,506,303)</u>
Miscellaneous:			
Payment in lieu of taxes from other localities/authorities	3,958,689	3,865,833	(92,856)
Miscellaneous	714,550	580,647	(133,903)
Total miscellaneous	<u>4,673,239</u>	<u>4,446,480</u>	<u>(226,759)</u>
Recovered costs:			
Courts	216,735	228,998	12,263
Maintenance of general buildings and grounds	985,000	370,093	(614,907)
Parks and recreation	108,105	5,552	(102,553)
General services	12,403,860	10,925,565	(1,478,295)
General administration	300,000	280,873	(19,127)
Total recovered costs	<u>14,013,700</u>	<u>11,811,081</u>	<u>(2,202,619)</u>
Total revenue from local sources	<u>\$ 320,468,260</u>	<u>\$ 319,232,664</u>	<u>\$ (1,235,596)</u>

**CITY OF NORFOLK, VIRGINIA**  
**General Fund**  
**Schedule of Revenue, Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**For the Year Ended June 30, 2000**

**Exhibit A-3**  
**Continued**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue from the Commonwealth:			
Noncategorical aid:			
ABC profits	\$ 569,844	\$ 804,713	\$ 234,869
Wine taxes	261,706	395,286	133,580
Rolling stock taxes	176,704	182,541	5,837
Mobile home titling taxes	-	70,907	70,907
Rental of passenger car taxes	2,073,421	3,027,701	954,280
Local law enforcement	13,424,721	13,439,571	14,850
Grantors' tax on deeds	258,900	243,373	(15,527)
State share - FEMA	76,396	74,892	(1,504)
State share - personal property taxes	3,300,000	8,485,287	5,185,287
Total noncategorical aid	<u>20,141,692</u>	<u>26,724,271</u>	<u>6,582,579</u>
Shared expenses:			
Commonwealth's Attorney	1,832,574	2,059,199	226,625
City Sheriff	12,990,585	13,540,586	550,001
Commissioner of the Revenue	634,479	597,287	(37,192)
City Treasurer	605,288	590,377	(14,911)
Medical Examiner	8,400	5,580	(2,820)
Registrar/Electoral Board	76,338	77,165	827
Total shared expenses	<u>16,147,664</u>	<u>16,870,194</u>	<u>722,530</u>
Public assistance:			
Public assistance grants	9,504,235	11,308,685	1,804,450
Social services administration	15,802,175	16,017,186	215,011
Total public assistance	<u>25,306,410</u>	<u>27,325,871</u>	<u>2,019,461</u>
Education:			
State sales tax	25,409,000	25,693,550	284,550
State school funds	121,441,000	121,043,474	(397,526)
Total education	<u>146,850,000</u>	<u>146,737,024</u>	<u>(112,976)</u>
Other categorical aid:			
Street construction and maintenance	13,610,541	13,464,462	(146,079)
Group life insurance	27,522	32,598	5,076
Retirement - other state employees	31,000	33,286	2,286
Social security - other state employees	272,954	273,041	87
State library grant	1,585,000	1,785,096	200,096
Juvenile facilities	1,818,974	1,818,974	-
Local adult correctional facilities	4,011,000	3,211,950	(799,050)
Recordation tax	743,125	653,107	(90,018)
Total other categorical aid	<u>22,100,116</u>	<u>21,272,514</u>	<u>(827,602)</u>
Total revenue from the Commonwealth	<u>\$ 230,545,882</u>	<u>\$ 238,929,874</u>	<u>\$ 8,383,992</u>

**CITY OF NORFOLK, VIRGINIA**  
**General Fund**  
**Schedule of Revenue, Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**For the Year Ended June 30, 2000**

**Exhibit A-3**  
**Concluded**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue from the federal government:			
Categorical aid for education	\$ 5,688,000	\$ 5,709,202	\$ 21,202
Categorical aid - other	458,793	508,364	49,571
Total revenue from the federal government	<u>6,146,793</u>	<u>6,217,566</u>	<u>70,773</u>
Total revenue	<u>557,160,935</u>	<u>564,380,104</u>	<u>7,219,169</u>
Other financing sources:			
Proceeds from sale of land	150,000	70,212	(79,788)
Operating transfer from utility funds	<u>9,450,000</u>	<u>9,450,000</u>	<u>-</u>
Total other financing sources	<u>9,600,000</u>	<u>9,520,212</u>	<u>(79,788)</u>
Total revenue and other financing sources	<u>\$ 566,760,935</u>	<u>\$ 573,900,316</u>	<u>\$ 7,139,381</u>

**CITY OF NORFOLK, VIRGINIA**

**Exhibit A-4**

**General Fund  
Schedule of Expenditures, Budget and Actual  
(Non-GAAP Budgetary Basis)  
For the Year Ended June 30, 2000**

<b>Function, Activity and Element</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
General government administration:			
Legislative:			
City Council	\$ 288,790	\$ 289,046	\$ (256)
City Clerk	620,096	668,735	(48,639)
Total legislative	908,886	957,781	(48,895)
General and financial administration:			
City Manager	1,063,917	1,077,231	(13,314)
Office of Budget and Management	827,791	472,919	354,872
Human Resources	2,465,328	2,442,573	22,755
City Attorney	2,241,179	2,238,160	3,019
External auditor	205,000	230,000	(25,000)
City Auditor	380,840	374,348	6,492
Commissioner of the Revenue	2,263,211	2,240,017	23,194
City Real Estate Assessor	990,289	1,014,544	(24,255)
City Treasurer	1,676,857	1,635,611	41,246
Director of Finance	466,138	376,786	89,352
City Controller	1,016,245	998,305	17,940
Retirement administration	323,403	312,526	10,877
Purchasing Agent	357,253	356,042	1,211
Membership and dues	59,576	59,576	-
Records management	121,784	127,690	(5,906)
Retirement benefit reserve and supplement	(290,332)	(421,092)	130,760
System development support	457,171	453,341	3,830
Information Systems	2,613,416	2,531,765	81,651
Indirect costs - storehouse	139,160	139,160	-
Operational savings	217,002	118,220	98,782
Gainsharing	123,000	74,610	48,390
Municipal Parking	1,092,600	1,148,792	(56,192)
Total general and financial administration	18,810,828	18,001,124	809,704
Board of Elections:			
Electoral Board and officials	94,416	93,503	913
Registrar	402,511	398,618	3,893
Total board of elections	496,927	492,121	4,806
Total general government administration	\$ 20,216,641	\$ 19,451,026	\$ 765,615

**CITY OF NORFOLK, VIRGINIA**  
**General Fund**  
**Schedule of Expenditures, Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**For the Year Ended June 30, 2000**

**Exhibit A-4**  
**Continued**

<b>Function, Activity and Element</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
Judicial administration:			
Courts:			
Circuit Court	\$ 857,936	\$ 824,265	\$ 33,671
Juvenile and Domestic Relations Court	102,284	95,199	7,085
District Court	628,583	618,792	9,791
City Sheriff	3,270,998	3,276,893	(5,895)
Total courts	<u>4,859,801</u>	<u>4,815,149</u>	<u>44,652</u>
Commonwealth's Attorney	3,229,161	3,254,788	(25,627)
Total judicial administration	<u>8,088,962</u>	<u>8,069,937</u>	<u>19,025</u>
Public safety:			
Law enforcement and traffic control:			
Department of Police	43,043,080	43,044,183	(1,103)
City Sheriff	20,113,466	19,951,849	161,617
Total law enforcement and traffic control	<u>63,156,546</u>	<u>62,996,032</u>	<u>160,514</u>
Fire and paramedical services:			
Department of Fire and Paramedical Services	<u>24,495,898</u>	<u>24,532,386</u>	<u>(36,488)</u>
Correction and detention - probation office	<u>163,549</u>	<u>151,671</u>	<u>11,878</u>
Other protection:			
Civil Emergency Services	3,601,849	3,302,842	299,007
Radio and electronics	319,610	313,024	6,586
Community service programs	51,531	51,531	-
Norfolk interagency consortium	250,000	250,000	-
Total other protection	<u>4,222,990</u>	<u>3,917,397</u>	<u>305,593</u>
Total public safety	<u>\$ 92,038,983</u>	<u>\$ 91,597,486</u>	<u>\$ 441,497</u>



## CITY OF NORFOLK, VIRGINIA

Exhibit A-4

## General Fund

Continued

## Schedule of Expenditures, Budget and Actual

(Non-GAAP Budgetary Basis)

For the Year Ended June 30, 2000

Function, Activity and Element	Final Budget	Actual	Variance Favorable (Unfavorable)
Public Works:			
Maintenance of highways, streets, bridges and sidewalks:			
Administration	\$ 604,448	\$ 622,447	\$ (17,999)
Highways, streets, bridges and sidewalks	8,604,810	8,494,488	110,322
Street lights	4,023,000	4,019,170	3,830
Bureau of Design	1,559,061	1,557,127	1,934
Traffic engineering	2,213,312	2,184,038	29,274
Surveys	657,053	649,408	7,645
Total maintenance of highways, streets, bridges and sidewalks	17,661,684	17,526,678	135,006
Sanitation and waste removal - refuse collection	10,091,574	10,215,852	(124,278)
Maintenance of general buildings and grounds	11,941,319	11,479,123	462,196
Total public works	39,694,577	39,221,653	472,924
Public health and assistance:			
Public health:			
Local Health Department	3,279,018	3,278,309	709
Supplement of local health department	1,176,044	1,153,403	22,641
Vector control	494,131	497,771	(3,640)
Medical Center Planning Board	1,700	1,636	64
Total public health	4,950,893	4,931,119	19,774
Mental Health and Mental Retardation	1,597,572	1,597,572	-
Public assistance:			
Public assistance - social services	35,979,855	34,926,947	1,052,908
State and local hospitalization	125,081	125,081	-
Foster homes	6,707,041	7,212,381	(505,340)
Total public assistance	42,811,977	42,264,409	547,568
Total public health and assistance	\$ 49,360,442	\$ 48,793,100	\$ 567,342

**CITY OF NORFOLK, VIRGINIA**  
**General Fund**  
**Schedule of Expenditures, Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**For the Year Ended June 30, 2000**

**Exhibit A-4**  
**Continued**

<b>Function, Activity and Element</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
Education	\$ 233,426,544	\$ 229,385,046	\$ 4,041,498
Parks, recreation and cultural enrichment:			
Parks and recreation:			
Administration	196,675	93,647	103,028
Recreation centers and playgrounds	4,038,789	3,975,192	63,597
Parks and Forestry	5,223,505	5,149,458	74,047
Cemeteries	2,376,229	1,801,150	575,079
Total parks and recreation	11,835,198	11,019,447	815,751
Cultural enrichment:			
Museums	2,138,453	2,151,370	(12,917)
Convention Center	3,313,722	3,030,261	283,461
Zoo	1,954,126	1,923,524	30,602
Metropolitan Park	288,562	284,604	3,958
Tour Homes	131,458	131,458	-
Festevents	1,311,389	1,311,389	-
Friends of Fred Heutte	15,000	15,000	-
Norfolk Botanical Garden Society	950,000	950,000	-
Maritime Center	2,678,264	2,776,268	(98,004)
Total cultural enrichment	12,780,974	12,573,874	207,100
Library administration	4,791,805	4,794,139	(2,334)
Total parks, recreation and cultural enrichment	29,407,977	28,387,460	1,020,517
Community development:			
Director of City Planning	280,656	266,238	14,418
Community development	14,116,854	14,044,842	72,012
Communications and marketing	5,265,322	4,655,053	610,269
Chamber of Commerce	68,170	68,170	-
Innovative Group	5,000	5,000	-
Total community development	\$ 19,736,002	\$ 19,039,303	\$ 696,699

**CITY OF NORFOLK, VIRGINIA**  
**General Fund**  
**Schedule of Expenditures, Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**For the Year Ended June 30, 2000**

**Exhibit A-4**  
**Concluded**

<b>Function, Activity and Element</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
General services:			
Contingent fund	\$ 35,409	\$ -	\$ 35,409
Workers' compensation and medical expenses	6,386,950	6,231,852	155,098
Industrial Commission of Virginia	50,047	50,047	-
Medical College of Hampton Roads	591,557	591,557	-
Refunds chargeable to appropriations	850,000	835,882	14,118
Tidewater Transportation District Commission	3,203,679	3,203,679	-
Hospital insurance	3,952,630	3,348,355	604,275
Special purpose appropriation	1,275,617	1,268,395	7,222
Unemployment compensation	62,000	80,696	(18,696)
NRHA administrative support	2,834,537	2,834,537	-
Total general services	<u>19,242,426</u>	<u>18,445,000</u>	<u>797,426</u>
Debt service:			
Principal retirement of capital leases and			
General obligation bonds	34,473,338	32,731,583	1,741,755
Interest	20,849,543	19,182,834	1,666,709
Fiscal charges	500	340,440	(339,940)
Bond issuance costs	425,000	500	424,500
Operating transfer to CIP	2,950,000	2,250,000	700,000
Total debt service	<u>58,698,381</u>	<u>54,505,357</u>	<u>4,193,024</u>
Total expenditures and other financing uses	<u>\$ 569,910,935</u>	<u>\$ 556,895,368</u>	<u>\$ 13,015,567</u>